

County of Placer, California

Public Safety Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 43,390	\$ 43,390	\$ 28,807	\$ (14,583)
Fines, forfeitures and penalties	278,135	304,208	258,807	(45,401)
Use of money and property	-	-	148,915	148,915
Intergovernmental	40,406,533	41,333,641	38,592,133	(2,741,508)
Charges for services	4,442,451	4,546,451	4,975,447	428,996
Contributions and donations	58,581	89,211	95,211	6,000
Miscellaneous	1,242,964	1,242,964	379,701	(863,263)
Total revenues	46,472,054	47,559,865	44,479,021	(3,080,844)
Expenditures				
Current:				
Public protection:				
Sheriff-Coroner-Marshall	63,861,088	66,121,365	60,297,675	5,823,690
Probation Officer	14,299,305	14,299,305	12,857,453	1,441,852
District Attorney	12,853,189	12,959,736	12,008,919	950,817
Total expenditures	91,013,582	93,380,406	85,164,047	8,216,359
Excess (deficiency) of revenues over (under) expenditures	(44,541,528)	(45,820,541)	(40,685,026)	5,135,515
Other Financing Sources (Uses)				
Issuance of long-term debt	-	1,048,813	815,703	(233,110)
Proceeds form sale of capital assets	78,000	78,000	104,978	26,978
Transfers in	38,545,424	38,545,424	38,633,786	88,362
Transfers out	-	-	(229,909)	(229,909)
Total other financing sources (uses)	38,623,424	39,672,237	39,324,558	(347,679)
Net change in fund balance, budgetary basis	<u>\$ (5,918,104)</u>	<u>\$ (6,148,304)</u>	(1,360,468)	<u>\$ 4,787,836</u>
Basis adjustments:				
Encumbrances			2,942,875	
Net change in fund balance, GAAP basis			<u>\$ 1,582,407</u>	

The note to the required supplementary information is an integral part of this statement.